

**FY 2006-07 BUDGET DRAFT**  
**SUMMARY OF REVENUES AND EXPENDITURES**

Section Title:                **WARM SPRINGS DAM (SPECIAL REVENUE FUND)**  
Index No.:                      **673806**

Sub-Object No. and Title	Adopted 2005-06	Requested FY 06-07	Difference	Percent Change
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**REVENUES:**

**TAXES**

1000 Prop Taxes - CY Secured	\$3,000,000	\$3,700,000	\$700,000	23.33%
1020 Prop Taxes - CY Supplemental	\$100,000	\$100,000	0	0.00%
1040 Prop Taxes - CY Unsecured	\$145,000	\$145,000	0	0.00%
1266 Timber Yield Tax	\$0	\$0	0	N/A
<b>Subtotal Taxes</b>	<b>\$3,245,000</b>	<b>\$3,945,000</b>	<b>\$700,000</b>	<b>21.57%</b>

**USE OF MONEY**

1700 Interest on Pooled Cash	\$100,000	\$252,000	\$152,000	152.00%
<b>Subtotal Use of Money</b>	<b>\$100,000</b>	<b>\$252,000</b>	<b>\$152,000</b>	<b>152.00%</b>

**INTERGOVERNMENTAL REVENUE**

2440 ST - HOPTR	\$44,000	\$44,000	\$0	0.00%
<b>Subtotal Intergovernmental Revenues</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$0</b>	<b>0.00%</b>

**OTHER FINANCING SOURCES**

4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
4680 L.T. Debt Proceeds	\$0	\$0	0	N/A
<b>Subtotal Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

<b>TOTAL REVENUES</b>	<b>\$3,389,000</b>	<b>\$4,241,000</b>	<b>\$852,000</b>	<b>25.14%</b>
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**EXPENDITURES:**

**SERVICES AND SUPPLIES**

6522 District Services	\$560,000	\$540,000	(\$20,000)	(3.57%)
6570 Consultant Services	\$0	\$0	\$0	N/A
<b>Subtotal Services and Supplies</b>	<b>\$560,000</b>	<b>\$540,000</b>	<b>(\$20,000)</b>	<b>(3.57%)</b>

**OTHER CHARGES**

7930 Interest L.T. Debt	\$0	\$0	0	N/A
8010 Contribution Non-Co Govt	\$474,805	\$488,700	13,895	2.93%
<b>Subtotal Other Charges</b>	<b>\$474,805</b>	<b>\$488,700</b>	<b>\$13,895</b>	<b>2.93%</b>

## SUMMARY OF REVENUES AND EXPENDITURES

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OTHER FINANCING USES

8625 OT - W/in Special Dist - BOS	\$4,255,166	\$7,285,572	\$3,030,406	71.22%
<i>Subtotal Other Financing Uses</i>	<u>\$4,255,166</u>	<u>\$7,285,572</u>	<u>\$3,030,406</u>	<u>71.22%</u>

<b>TOTAL EXPENDITURES</b>	<b>\$5,289,971</b>	<b>\$8,314,272</b>	<b>\$3,024,301</b>	<b>57.17%</b>
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<b>TOTAL NET COST</b>	<b>\$1,900,971</b>	<b>\$4,073,272</b>	<b>\$2,172,301</b>	<b>114.27%</b>
<i>(Expenditures Minus Revenues)</i>				

**FY 2004- 05 BUDGET DRAFT**  
**CHARACTER JUSTIFICATION**

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: Warm Springs Dam - Special Revenue fund

Character: Taxes

Character No.: 673806-10

**1000 Prop Taxes - CY Secured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office. The increase is due to the cessation of ERAF shifts related to State budget shortfalls.

**1020 Prop Taxes - CY Supplemental**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**1040 Prop Taxes - CY Unsecured**

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

**1266 Timber Yield Tax**

Timber Yield taxes are calculated and collected by the State.

Character: Use of Money and Property

Character No.: 673806-17

**1700 Interest on Pooled Cash**

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on estimated cash flows and current interest rate trends.

Estimated Average Cash Balance	6,300,000
Projected Interest Rate	4.00%
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Projected/Planned Interest on Pooled Cash	\$252,000

Character: Intergovernmental Revenue

Character No.: 673806-20

**2440 ST - HOPTR**

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owner's Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

# FY 2004- 05 BUDGET DRAFT

## CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: Warm Springs Dam - Special Revenue fund

Character: Services and Supplies Character No.: 673806-60

### **6522 District Services**

The breakdown of costs are as follows:

Flood Control & Fish Facility EIR/EIS	PCAS No. TBD	\$ 180,000
Erosion Control Maintenance	PCAS No. 405	300,000
Upper Russian River		
Potter Valley Check Dams - Maintenance	PCAS No. 2635	10,000
Russian River Steam Gauges - Maintenance	PCAS No. 514	25,000
Dry Creek Stream Gauges - Maintenance	PCAS No. 617-5	25,000
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Total		\$540,000

### **6570 Consultant Services Services**

This item is requested to fund use of consultants on various projects. No expenditures are planned for this fiscal year.

Character: Other Charges Character No.: 673806-75

### **8010 Contribution - Non-Co Govt**

<u>U. S. Government</u>	PCAS No. 3076-1	\$470,000
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- 1) Operation and maintenance of Warm Springs Dam.

The FY 06-07 appropriation request includes funds for prior fiscal years that have not been billed by the US Army Corps of Engineers in those years. Billings are anticipated in FY 06-07.

PCAS No. 514-1	18,700
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- 2) This item is requested to cover the cost of the Agency's contribution to USGS for maintaining stream gauges on the Russian River drainage system. The Agency entered into a joint funding agreement dated November 1, 2005 with the U.S. Geological Survey (USGS) covering the cooperative water resources investigations program during the period November 1, 2005, to October 31, 2006.

Total	\$488,700
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Character: Operating Transfers Character No.: 673806-86

### **8625 OT - W/in Special Dist - BOS**

This item is requested for transfer to the Warm Springs Dam Debt Service Fund for planned purchase of U.S. Government Treasury Strips (\$1,000,000) and to provide for payment of debt service.

**FY 2004-05 BUDGET DRAFT**  
**STATEMENT OF SPECIAL FUND ACTIVITY**

Department: Sonoma County Water Agency - Water Supply  
Section: Warm Springs Dam - Special Revenue Fund  
Index No.: 673806

DESCRIPTION OF FUND ACTIVITY	Actual FY 04-05	Estimated FY 05-06	Requested FY 06-07
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$6,904,625	\$9,535,570	\$7,415,761
<b>Annual Revenues and Expenditures:</b>			
Revenues - Increase fund balance	\$4,099,882	\$3,878,322	\$4,241,000
Expenditures - (Decrease) fund balance	(\$1,468,937)	(\$5,998,131)	(\$8,314,272)
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	<b>\$2,630,945</b>	<b>(\$2,119,809)</b>	<b>(\$4,073,272)</b>
<b>Adjustments to Reserves/Encumbrances:</b>			
Change in Encumbrances	\$0	\$0	
Reclass of Fund from General to Special Revenue			
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	<b>\$9,535,570</b>	<b>\$7,415,761</b>	<b>\$3,342,489</b>
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>	<b>\$2,630,945</b>	<b>(\$2,119,809)</b>	<b>(\$4,073,272)</b>
<b><u>Fund Balance Components at Beginning of FY</u></b>	<b><u>7/1/2003</u></b>	<b><u>7/1/2004</u></b>	
Cash	\$7,491,798	\$9,785,866	
Accounts Receivable	0	0	
Accounts Payable	(587,173)	(250,295)	
Encumbrances	0	0	
<b>Total Beginning Fund Balance</b>	<b>\$6,904,625</b>	<b>\$9,535,571</b>	